

# SALES TAX RATE CHART

## EFFECTIVE January 1, 2011

Code 000 - State Sales Tax 4% - not included in County Sales Tax Rates below.

CODE	COUNTY	RATE	TYPE	CODE	COUNTY	RATE	TYPE	CODE	COUNTY	RATE	TYPE
001	Appling	3	LSE	055	Fannin	3	LSE	109	Oglethorpe	3	LSE
002	Atkinson	3	LSE	056	Fayette	2	L E	110	Paulding	3	LSE
003	Bacon	3	LSE	057	Floyd	3	LSE	111	Peach	3	LSE
004	Baker	3	LSE	058	Forsyth	3	LSE	112	Pickens	3	LSE
005	Baldwin	3	LSE	059	Franklin	3	LSE	113	Pierce	3	LSE
006	Banks	3	LSE	060	Fulton	3	M L E	114	Pike	2	L E
007	Barrow	3	LSE	061	Gilmer	3	LSE	115	Polk	3	LSE
008	Bartow	3	LSE	062	Glascock	3	LSE	116	Pulaski	3	LSE
009	Ben Hill	3	LSE	063	Glynn	3	LSE	117	Putnam	3	LSE
010	Berrien	3	LSE	064	Gordon	3	LSE	118	Quitman	3	LSE
011	Bibb	2	L E	065	Grady	3	LSE	119	Rabun	3	LSE
012	Bleckley	3	LSE	066	Greene	3	LSE	120	Randolph	3	LSE
013	Brantley	3	LSE	067	Gwinnett	2	SE	121	Richmond	3	LSE
014	Brooks	3	LSE	068	Habersham	3	LSE	122	Rockdale	3	SEH
015	Bryan	3	LSE	069	Hall	3	LSE	123	Schley	3	LSE
016	Bulloch	3	LSE	070	Hancock	3	LSE	124	Screven	3	LSE
017	Burke	2	LS	071	Haralson	3	LSE	125	Seminole	3	LSE
018	Butts	3	LSE	072	Harris	3	LSE	126	Spalding	3	LSE
019	Calhoun	3	LSE	073	Hart	3	LSE	127	Stephens	3	LSE
020	Camden	3	LSE	074	Heard	3	LSE	128	Stewart	3	LSE
021	Candler	3	LSE	075	Henry	3	LSE	129	Sumter	3	LSE
022	Carroll	3	LSE	076	Houston	3	LSE	130	Talbot	3	LSE
023	Catoosa	3	LSE	077	Irwin	3	LSE	131	Taliaferro	3	LSE
024	Charlton	3	LSE	078	Jackson	3	LSE	132	Tattnall	3	LSE
025	Chatham	3	LSE	079	Jasper	3	LSE	133	Taylor	3	LSE
026	Chattahoochee	3	LSE	080	Jeff Davis	3	LSE	134	Telfair	3	LSE
027	Chattooga	3	LSE	081	Jefferson	3	LSE	135	Terrell	3	LSE
028	Cherokee	2	SE	082	Jenkins	3	LSE	136	Thomas	3	LSE
029	Clarke	3	LSE	083	Johnson	3	LSE	137	Tift	3	LSE
030	Clay	3	LSE	084	Jones	3	LSE	138	Toombs	3	LSE
031	Clayton	3	LSE	085	Lamar	3	LSE	139	Towns	3	L E O
032	Clinch	3	LSE	086	Lanier	3	LSE	140	Treutlen	3	LSE
033	Cobb	2	SE	087	Laurens	3	LSE	141	Troup	3	LSE
034	Coffee	3	LSE	088	Lee	3	LSE	142	Turner	3	LSE
035	Colquitt	3	LSE	089	Liberty	3	LSE	143	Twiggs	3	LSE
036	Columbia	3	LSE	090	Lincoln	3	LSE	144	Union	3	LSE
037	Cook	3	LSE	091	Long	3	LSE	145	Upson	3	LSE
038	Coweta	3	LSE	092	Lowndes	3	LSE	146	Walker	3	LSE
039	Crawford	3	LSE	093	Lumpkin	3	LSE	147	Walton	3	LSE
040	Crisp	3	LSE	094	Macon	3	LSE	148	Ware	3	LSE
041	Dade	3	LSE	095	Madison	3	LSE	149	Warren	3	LSE
042	Dawson	3	LSE	096	Marion	3	LSE	150	Washington	3	LSE
043	Decatur	3	LSE	097	McDuffie	3	LSE	151	Wayne	3	LSE
044	DeKalb	3	M EH	098	McIntosh	3	LSE	152	Webster	3	LSE
045	Dodge	3	LSE	099	Meriwether	3	LSE	153	Wheeler	2	L E
046	Dooly	3	LSE	100	Miller	3	LSE	154	White	3	LSE
047	Dougherty	3	LSE	101	Mitchell	3	LSE	155	Whitfield	2	L E
048	Douglas	3	LSE	102	Monroe	3	LSE	156	Wilcox	3	LSE
049	Early	3	LSE	103	Montgomery	3	LSE	157	Wilkes	3	LSE
050	Echols	3	LSE	104	Morgan	3	LSE	158	Wilkinson	3	LSE
051	Effingham	3	LSE	105	Murray	3	LSE	159	Worth	3	LSE
052	Elbert	3	LSE	106	Muscogee	3	L E O	060	City of Atlanta	1	O
053	Emanuel	3	LSE	107	Newton	3	LSE				
054	Evans	3	LSE	108	Oconee	3	LSE				

Food Tax is equal to county tax rate with exception of: DeKalb and Rockdale HOST, Taliaferro and Webster LOST, and Muscogee OTHER LOST which are exempt from food tax until January 1, 2011.

M = MARTA L = LOCAL OPTION S = SPECIAL PURPOSE E = EDUCATIONAL H = HOMESTEAD O = OTHER LOCAL OPTION

SEE FRONT PAGE "IMPORTANT BULLETINS" FOR NEXT QUARTER'S RATE CHANGES OR  
FOR THE MOST UP-TO-DATE CHANGES GO TO: <http://www.etax.dor.ga.gov/salestax/index.aspx>

EXHIBIT "B"